

# Montana State Legislature

## **2013 Session**

**Additional Documents include:**

- \* Business Report**
- \* Roll Call- attendance**
- \* Standing Committee Reports,**
- \* Table Bills, Fiscal reports etc.**
- \* Roll Call Votes**
- \* Witness Statements**
- \* Informational items**
- \* Visitor Registrations**
- \* Any other Documents;**
  - ~ Petitions if any?**
  - ~ Any and all material handed in after the meeting end.**

**The original is on file at the  
Montana Historical Society and  
may be viewed there.**

**Montana Historical Society Archives  
225 N. Roberts  
Helena MT 59620-1201  
2013 Legislative Scanner Susie Hamilton**

**BUSINESS REPORT**

**MONTANA SENATE**  
**63rd LEGISLATURE - REGULAR SESSION**

**SENATE TAXATION COMMITTEE**

**Date:** Thursday, February 14, 2013  
**Place:** Capitol

**Time:** 8:00 AM  
**Room:** 405

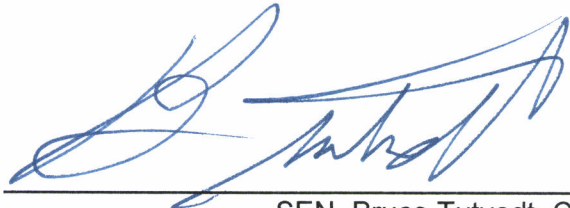
**BILLS and RESOLUTIONS HEARD:**

SB 231 - Revise tax exemption laws regarding tribal recreational property - Sen. Shannon Augare

**EXECUTIVE ACTION TAKEN:**

SB 56, Do Pass as Amended  
SB 232, Table

**Comments:**

A handwritten signature in blue ink, appearing to read "Bruce Tutvedt", is written over a horizontal line.

SEN. Bruce Tutvedt, Chair

# MONTANA STATE SENATE ROLL CALL

## TAXATION COMMITTEE

DATE: Feb. 14, 2013  
SB 231 -

NAME	PRESENT	ABSENT/ EXCUSED
Chairman Tutvedt	X	
Vice Chairman, Thomas	X	
Senator Arthun	X	
Senator Barrett	X	
Senator Essman		E
Senator Jergeson	X	
Senator Kaufmann	X	
Senator Malek	X	
Senator Peterson	X	<del>0</del>
Senator Phillips	8:36	E
Senator Taylor		E
Senator Wittich		E

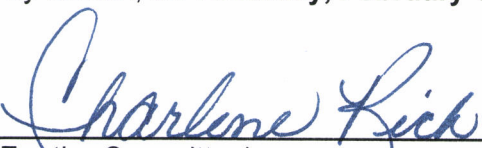
12 Committee Members


## BILL TABLED NOTICE

### SENATE TAXATION COMMITTEE

The **SENATE TAXATION COMMITTEE** TABLED

**SB 232 - Revise tax exemption laws regarding sacred sites - Sen. Shannon Augare**  
, by motion, on **Thursday, February 14, 2013**.

  
\_\_\_\_\_  
(For the Committee)

  
\_\_\_\_\_  
(For the Secretary of the Senate)  
2:45 / 2/14  
(Time) (Date)

February 14, 2013 (2:41pm)

Charlene Rich, Secretary

Phone: 444-4618  
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## SENATE STANDING COMMITTEE REPORT

February 14, 2013

Page 1 of 3

Mr. President:

We, your committee on **Taxation** recommend that **Senate Bill 56** (first reading copy -- white) **do pass as amended.**

Signed: \_\_\_\_\_

*Senator Bruce Tutvedt, Chair*

**And, that such amendments read:**

1. Title, page 1, line 8.

**Following:** "7-13-4524"

**Insert:** ", "

**Strike:** the first "AND"

**Following:** "15-10-305,"

**Insert:** "85-7-2136, AND 85-8-601,"

2. Title, page 1, line 9.

**Strike:** "AN IMMEDIATE"

**Insert:** "A DELAYED"

3. Page 2, line 12.

**Insert:** "**Section 3.** Section 85-7-2136, MCA, is amended to read:

**"85-7-2136. Collection of taxes or assessment.** (1) On or before the third Monday in August of each year, the board of commissioners shall furnish to the ~~department of revenue~~ county treasurer a correct list of all the district lands in the county, together with the amount of the total taxes or assessments against the lands for district purposes. The ~~department of revenue~~ county treasurer shall ~~immediately upon receipt of the list~~ enter the taxes or assessment roll ~~in on~~ the property tax record of the county subject to taxation or assessment under 85-7-2104 for each year.

(2) The county treasurer of each county in which any irrigation district is located, in whole or in part, shall

**Committee Vote:**

**Yes 8, No 0**

Fiscal Note Required ☐

of the county for each year.

(2) The county treasurer of each county in which a drainage district is located, in whole or in part, shall collect and receipt for all taxes and assessments levied by the district in the same manner and at the same time as is required in the collection of taxes upon real estate for county purposes as provided in 15-16-102. However, the treasurer must receive from any taxpayer, at any time, the amount due on account of any district assessments of any kind, whether other taxes on the same real estate are paid or not. When any real estate on account of which the district taxes and assessments have been levied has been sold to the county and the tax lien sale certificate is held by the county, the taxpayer may pay to the treasurer at any time any semiannual installment of the district tax or assessment, together with the penalty and interest to date of payment on the installment. However, the payment may not be considered a redemption of the property from the tax lien sale, but must be credited on account of any redemption that may later be made. In case of any payment pursuant to this subsection, a separate tax receipt must be issued showing exactly what assessments have been paid and showing that no other tax on the real estate has been received by the treasurer. However, the county treasurer may not collect, receive, or receipt for any taxes levied for county purposes upon real estate situated wholly or in part within any drainage district upon which an assessment for the purposes of the drainage district has been levied unless the assessment levied for the drainage district purposes is either paid as provided in this section and the receipt is presented to the county treasurer at the time the real estate taxes are paid or paid at the time the drainage district taxes are paid.""

**Renumber:** subsequent sections

4. Page 2, line 13.

**Strike:** "on passage and approval"

**Insert:** "October 1, 2014"

- END -

of the county for each year.

(2) The county treasurer of each county in which a drainage district is located, in whole or in part, shall collect and receipt for all taxes and assessments levied by the district in the same manner and at the same time as is required in the collection of taxes upon real estate for county purposes as provided in 15-16-102. However, the treasurer must receive from any taxpayer, at any time, the amount due on account of any district assessments of any kind, whether other taxes on the same real estate are paid or not. When any real estate on account of which the district taxes and assessments have been levied has been sold to the county and the tax lien sale certificate is held by the county, the taxpayer may pay to the treasurer at any time any semiannual installment of the district tax or assessment, together with the penalty and interest to date of payment on the installment. However, the payment may not be considered a redemption of the property from the tax lien sale, but must be credited on account of any redemption that may later be made. In case of any payment pursuant to this subsection, a separate tax receipt must be issued showing exactly what assessments have been paid and showing that no other tax on the real estate has been received by the treasurer. However, the county treasurer may not collect, receive, or receipt for any taxes levied for county purposes upon real estate situated wholly or in part within any drainage district upon which an assessment for the purposes of the drainage district has been levied unless the assessment levied for the drainage district purposes is either paid as provided in this section and the receipt is presented to the county treasurer at the time the real estate taxes are paid or paid at the time the drainage district taxes are paid.""

**Renumber:** subsequent sections

4. Page 2, line 13.

**Strike:** "on passage and approval"

**Insert:** "October 1, 2014"

- END -

**SENATE TAXATION COMMITTEE**

Sponsor: **Sen. Shannon Augare**

[illegible]

**Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.**